

## **IC 12-13-8**

### **Chapter 8. County Medical Assistance to Wards Fund**

## **IC 12-13-8-1**

### **"Fund" defined**

Sec. 1. As used in this chapter, "fund" refers to a county medical assistance to wards fund established under this chapter.

*As added by P.L.2-1992, SEC.7.*

## **IC 12-13-8-2**

### **Establishment; funding**

Sec. 2. Each county shall establish a county medical assistance to wards fund. The fund shall be funded by the following:

- (1) A tax levy on the property located in each county.
- (2) The financial institutions tax (IC 6-5.5), motor vehicle excise taxes (IC 6-6-5), and commercial vehicle excise taxes (IC 6-6-5.5) that are allocated to the fund.

*As added by P.L.2-1992, SEC.7. Amended by P.L.181-1999, SEC.17.*

## **IC 12-13-8-3**

### **Medical assistance property tax; imposition and collection**

Sec. 3. The tax shall be imposed annually by the county fiscal body on all of the taxable property of the county. The tax shall be collected as other state and county ad valorem property taxes are collected.

*As added by P.L.2-1992, SEC.7.*

## **IC 12-13-8-4**

### **Medical assistance property tax levy first due and payable in 1990; computation**

Sec. 4. For taxes first due and payable in 1990, each county shall impose a medical assistance property tax levy equal to the amount determined using the following formula:

STEP ONE: Determine the sum of the amounts that were incurred by the county as determined by the state board of accounts for all medical care, including psychiatric care and institutional psychiatric care, for wards of the county office (described in IC 12-15-2-16) that was provided in 1986, 1987, and 1988.

STEP TWO: Subtract from the amount determined in STEP ONE the sum of:

- (A) the amount of bank taxes (IC 6-5-10) (repealed);
- (B) the amount of savings and loan association taxes (IC 6-5-11) (repealed);
- (C) the amount of production credit association taxes (IC 6-5-12); plus
- (D) the amount of motor vehicle excise taxes (IC 6-6-5);

that were allocated to the county welfare fund and used to pay for the medical care for wards provided in 1986, 1987, and 1988.

STEP THREE: Divide the amount determined in STEP TWO by three (3).

STEP FOUR: Adjust the amount determined in STEP THREE by the amount determined by the department of local government finance under section 6 of this chapter.

STEP FIVE: Multiply the amount determined in STEP FOUR by the greater of:

(A) the assessed value growth quotient determined under IC 6-1.1-18.5-2 for the county for property taxes first due and payable in 1990; or

(B) the statewide average assessed value growth quotient using the county assessed value growth quotients determined under IC 6-1.1-18.5-2 for property taxes first due and payable in 1990.

STEP SIX: Multiply the amount determined in STEP FIVE by the statewide average assessed value growth quotient, using all the county assessed value growth quotients determined under IC 6-1.1-18.5-2 for the year in which the tax levy under this section will be first due and payable.

*As added by P.L.2-1992, SEC.7. Amended by P.L.4-1993, SEC.62; P.L.5-1993, SEC.75; P.L.273-1999, SEC.168; P.L.90-2002, SEC.339; P.L.1-2003, SEC.53.*

#### **IC 12-13-8-5**

##### **Medical assistance property tax levies first due and payable after 2003**

Sec. 5. For taxes first due and payable in each year after 2003, each county shall impose a medical assistance property tax levy equal to the product of:

(1) the medical assistance property tax levy imposed for taxes first due and payable in the preceding year, as that levy was determined by the department of local government finance in fixing the civil taxing unit's budget, levy, and rate for that preceding calendar year under IC 6-1.1-17 and after eliminating the effects of temporary excessive levy appeals and any other temporary adjustments made to the levy for the calendar year; multiplied by

(2) the statewide average assessed value growth quotient, using all the county assessed value growth quotients determined under IC 6-1.1-18.5-2 for the year in which the tax levy under this section will be first due and payable.

If the amount levied in a particular year exceeds the amount necessary to cover the costs payable from the fund, the levy in the following year shall be reduced by the amount of surplus money.

*As added by P.L.2-1992, SEC.7. Amended by P.L.1-2004, SEC.51 and P.L.23-2004, SEC.53.*

#### **IC 12-13-8-6**

##### **Medical assistance property tax levy first due and payable in 1991 and 1992; adjustment to reflect actual medical expenses**

Sec. 6. For taxes first due and payable in 1991 and 1992, the department of local government finance shall adjust the levy for each county to reflect the actual expenses incurred for all medical care, including psychiatric care and institutional psychiatric care, for wards of the county office that was provided in the preceding two (2) years. In making this adjustment, the department of local government finance may consider all relevant information. This includes the county's use of bond and loan proceeds to make payments for the medical care for wards.

*As added by P.L.2-1992, SEC.7. Amended by P.L.4-1993, SEC.63; P.L.5-1993, SEC.76; P.L.90-2002, SEC.340.*

#### **IC 12-13-8-7**

##### **Review by department of local government finance**

Sec. 7. The department of local government finance shall review each county's property tax levy under this section and shall enforce the requirements of this chapter with respect to the levy.

*As added by P.L.2-1992, SEC.7. Amended by P.L.90-2002, SEC.341.*

#### **IC 12-13-8-8**

##### **Disposition of money derived from tax levy**

Sec. 8. All of the money derived from the tax levy shall be paid into the county general fund and constitute the county medical assistance to wards fund.

*As added by P.L.2-1992, SEC.7.*